

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF MICHIGAN
SOUTHERN DIVISION

CHRISTINE BARTEL,

Plaintiff,

Case No. 23-cv-10327
Hon. Matthew F. Leitman

v.

OLA ELSAID, *et al.*,

Defendants.

**ORDER TO SET HEARING ON (1) MOTION FOR IMMEDIATE
RESTITUTION, SANCTIONS, AND REFERRAL FOR CRIMINAL
PROCEEDINGS (ECF No. 88) AND (2) MOTION FOR
RECONSIDERATION BASED ON NEWLY DISCOVERED IRS
DISALLOWANCE LETTER (ECF No. 94)**

On June 18, 2024, the Court entered a Judgment resolving a dispute between Plaintiff Christine Bartel and Defendants Ola Elsaid and Helping Hand Home Healthcare, LLC. (*See* Judgment, ECF No. 45.) As relevant here, that Judgment required Defendants to “take all steps reasonably necessary to assist Bartel” in obtaining Employee Tax Retention Credit (“ERTC”) refunds/checks to which she was entitled. (*Id.*, PageID.564.)

On January 29, 2025, Bartel filed a motion contending that Defendants violated the Judgment. (*See* Mot., ECF No. 83.) The Court denied that motion on the basis that Bartel had not presented sufficient evidence to persuade the Court that Defendants violated the Judgment. (*See* Order, ECF No. 91, PageID.842.)

Now before the Court is a motion by Bartel for “Immediate Restitution, Sanctions, and Referral for Criminal Proceedings Due to Willful Interference with Court Orders and Fraudulent Intent.” (Mot., ECF No. 88.) In support of that motion, Bartel has filed a document that appears to be a claim denial for the ERTC refund/check to which Bartel is entitled. (*See* Document, ECF No. 92.)

In that motion, Bartel claims she spoke to an agent from the United States Internal Revenue Service (“IRS”) who “confirmed that an IRS Form 105C was sent to Defendant[s] on July 8, 2024, requesting essential 941 documentation . . . in order to process the [ERTC] refund[.]” (Mot., ECF No. 88, PageID.822.) Bartel claims that Defendants “purposefully disregarded this correspondence” and “willfully failed to respond” which “prevent[ed] [Bartel] from receiving” the ERTC refund. (*Id.*) Bartel contends that this was a violation of the Court’s order.

In response, Defendants contend that they have “at all times complied with the orders of this Court” and “promptly and diligently fulfilled all obligations, including granting [Bartel] full access to the IRS account, providing necessary documentation and information as required.” (Resp., ECF No. 90, PageID.833.) Specifically, Defendants say they have “NOT received any requests for information from the IRS for previous years.” (*Id.*, PageID.834.) In short, Defendants claim Bartel’s allegations of non-compliance are “categorically false and unsupported by any credible evidence.” (*Id.*, PageID.833.)

Bartel has also filed a “Renewed Motion for Reconsideration Based on Newly Discovered IRS Disallowance Letter Proving Defendant’s Fraudulent Filing and Concealment.” (ECF No. 94.) In that motion, Bartel claims to be presenting new evidence – a copy of the IRS Form 105C referred to in her previous motion – that she appears to have obtained from the IRS. (*See id.*, PageID.861-867.) Bartel again contends that Defendants “concealed” this letter from the Court which, she argues, “confirms that Defendant Ola Elsaid fraudulently filed for the [ERTC refund] using Plaintiff’s EIN for a tax period during which she had no ownership or operating control.” (*Id.*, PageID.855.)

The Court concludes that it cannot decide either of these motions on the papers. Accordingly, the Court will have its staff contact the parties in order to schedule a virtual evidentiary hearing on the motions. At that hearing, the parties may offer evidence in support of their respective sides, including but not limited to testifying under penalty of perjury.

IT IS SO ORDERED.

s/Matthew F. Leitman
MATTHEW F. LEITMAN
UNITED STATES DISTRICT JUDGE

Dated: June 2, 2025

I hereby certify that a copy of the foregoing document was served upon the parties and/or counsel of record on June 2, 2025, by electronic means and/or ordinary mail.

s/Holly A. Ryan

Case Manager

(313) 234-5126